

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 525 LOS ANGELES, CALIFORNIA 90012-3873 PHONE: (213) 974-8301 FAX: (213) 626-5427

August 15, 2013

TO:

William T Fujioka

Chief Executive Officer

FROM:

Wendy L. Watanab

Auditor-Controller

SUBJECT:

FISCAL YEAR 2012-13 FOURTH QUARTER REPORT AND ANNUAL

RECAP ON AUDIT-RELATED FUNDING TRANSFERRED FROM

GENERAL FUND DEPARTMENTS

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attachment I details the audits and associated costs by department for the 4th quarter of FY 2012-13. Attachment II is an annual recap by department for the year. Overall, in FY 2012-13, we provided a total of approximately \$1.7 million in audit-related services to the identified General Fund departments.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:SJL:CYL:EYM:kt

FY 2012-13 Audit Services for NCC GF Depts - Cover Memo - 4th Qtr and annual recap - FINAL.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER FY 2012-13 Audit Costs for NCC-General Fund Departments

April		8 ec	(8 95y	- W	100	4th Quarter		200 2001	
Miscellaneous Assistance	Dept Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	APR 2013		JUN 2013	4th Qtr. Total	FY 2012-13 Total
Miscellaneous Assistance	Animal Care & Control								
ACEC Revised Credit Infernat Control Fain (ICP) 10TAL		•		•	771.46	206.08	100.00	•	•
Policy Roundains (Ching 1,760.98 7,40.98 7,40.98 1,740.9					20.00	4 004 00	400.04		
Charle Executive Office Peckey Remarks for Charle Care Street Review A,962.27 2,965.71 440.92 336.00 355.00 565.80 832.64 7.00 7.724.27 7.725.00 7.725.00 7.724.27 7.725.00 7.725		Annual of the Laboratory of the Control of the Cont	Commence of the Contract of th	THE RESERVE AND ADDRESS OF THE PARTY OF THE					
Policy Roundable for Chilst Care Sumest Review 1,281.23 3,279.98 3,081.01 355.50 565.98 582.54 1,726.03 7,246.74 Review of Board Policy 4,000 0.00 0.00 0.00 0.00 265.52 0.00 0.00 2,241.82 2,230.07 0.00 0.0		1,100.00	1,100.00	7,112.00		_,,,,,,,,,		9,11,000	10,000.00
Review of Bearet Piciley 45050		4,962.27	2,505.71	440.82				0.00	7,908.80
Count Coun		-				565.89	832.54	-	-
CEC Miscaliannous CEC Miscaliannous CEC Miscaliannous CEC Risk Management Review COO					26.52				
CEO Palk Management Review 0.00 2,919.35 50.021 2.91.35					424 31	1 686 43	106.08		
Social Class & SoCial Edison Franchise Ordinance Wording Review 0.00 2,971.95 8,902.79 19,939 3,186.37 3,954.11 5,010 22,966.20 20,786.71 20,000 20,00				_,	724.01	1,000.10	100.00		
CEO Marker's Compressation Claimer PA Prope 0.00 0.0				8,602.79				0.00	11,574.74
CEO Workers' Compensation Calms TPA Prop A 1071AL 7,59208 17,654.9 3,390.0 5,477.3 2,094.00 2,706.55.2 2		0.00	0.00						
Assessor CAPS Procurement Internal Control Plan (ICP) Assessor Secured Property Tax System Review 77,095.06 86,782.19 1,062.45 9,332.66 1,065.67 1,062.47 1,062.26 311,787.33 1,062.67 1,062.26 311,787.33 1,062.67 1,062.26 311,787.33 1,062.67 1,062.26 1,062	CEO Auto & General Liability Management Services Prop A			-	3,186.37	3,395.41	•		
Assessor CAPS Procurement Internal Control Plan (ICP)		Towns or the Principle of the Principle		Name and Address of the Owner, where	2 000 90	5 6A7 72			
Assessor GAPS Procurement Internal Control Plan (ICP) 559,09 1,054.76 126.53 393.66 9.66.14 6,771.67 20,766.20 311,797.30 Assessor Sectioned Property fixe System Review 1,102.22 678.91 514.30 477.52 1,850.56 183.66 2,611.76 4,807.89 4,80		7,002.00	11,700.00	21,774.40	3,880.00	0,041.14	20,004.00	20,102.00	70,000.02
Assessor Technical Assistance		559.09	1,054.76	126.53	936.46				
Agricultural Commissioner/Weights & Measures ACWM CALCARDS internal Control Plan (ICP) Agricultural Assistance TOTAL TO	Assessor Secured Property Tax System Review		•						-
Agricultural Commissioner/Weights & Measures 2,000 0,000 5,627.17 79.56 355.00 1,785.29 2,219.35 5,189.02 2,000.00 5,189.00 2,789.37 2,719.75 2,719.75 2,789.32 2,789.36 355.00 2,789.35 2,789.36		See A Secretary of the Control of th	and the second second second second	THE RESERVE AND ADDRESS OF THE PARTY OF THE				THE RESERVE AND ADDRESS OF THE PARTY OF THE	
ACVM CALCARDS Internal Control Plan (ICP) 0.00 0.00 7,80 37 1,715 7 9.56 55.00 1,785.29 2,219.38 7,847.02 ACVM Technical Assistance 10.00 2,769.97 7,789.92 79.56 150.00 2,001.95 2,436.15 13,016.04 13.00 1		178,757.07	70,525.86	45,774.91	10,746.87	0,012.22	0'900'33	24,214.42	319,272.20
ACM Technical Assistance 10		0.00	0.00	5,627.17	79.56	355.00	1,785.29	2,219.85	7,847.02
Name			2,780.97	-				216.30	5,169.02
Beaches & Harbors Technical Assistance		0.00	2,780.97	7,798.92	79.56	355.00	2,001.59	2,436.15	13,016.04
Board of Supervisors		4 446 04	900.22	1 901 05	2 905 11	130 11	35 37	3 369 50	7 605 88
Board of Supervisors									
BOS Procurement Review 1,485,30 0,00		1,440.01	000.00	1,001.00	2,000.11	400111		9,000,00	1,000.00
Historical Landmarks and Records Commission Sunset Review 2,476.12 2,512.56 1,377.48 35.37 530.59 1,273.11 1,839.07 8,207.29 Commission on Insurance Sunset Review 2,404.95 726.52 1,974.18 1,093.79 1,09	•	1,485.30	0.00	0.00					
Commission on Insurance Sunset Review 2,404.95 726.52 1,974.18 1,093.79 1,09						***	4.070.44		•
Revolving Fund Review 2010-11			•			530.59	1,273.11	-	•
Third Party Liability Letters 2010-11 Surset Review for Sybil Brand Comm Institutional Inspections Surset Review for Sybil Brand Comm Institutional Inspections Surset Review fiscellaneous 1,381.62 1,372.74 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.49 1,725.40 1,72		•			1,033.19			•	•
Sunset Review for Sybil Brand Comm Institutional Inspections 424.49 6,230.13 7,882.19 2,429.51 1,560.23 3,889.74 13,386.03 3,889.55 3,386.03 3,889.55 3,386.03 3,889.55 3,386.03 3,889.55 3,386.03 3,889.55 3,386.03 3,389.55 3,386.03 3,	•	•	•						
BOS Miscellaneous		424.49	6,230.13	7,892.19					
Revolving Fund Review 2011-12		•				-	1,188.66	•	•
Arts Commission Sunset Review 70 TOTAL 1,742.2 3,413.7.4 3,101.4.7 10,315.94 7,484.69 3,780.54 21,561.17 99,487.90 Consumer Affairs Consumer Affairs Advisory Commission Sunset Review 70 TOTAL 10,000 2,556.34 9,837.26 0.00 10.00 1,585.75 1,585.75 13,979.35 70 TOTAL 10,000 2,556.34 9,837.26 0.00 10.00 1,585.75 1,585.75 13,979.35 70 TOTAL 10,000 2,556.34 9,837.26 0.00 10.00 1,585.75 1,585.75 13,979.35 70 TOTAL 10,000 2,556.34 9,837.26 0.00 10.00 1,585.75 1,585.75 13,979.35 70 TOTAL 10,000 10,000 132.60 70 TOTAL 10,000 10,000 12,000 10					2,163.10	2,440.52	1 210 77	•	
Consumer Affairs							1,310.77		
Consumer Affairs Advisory Commission Sunset Review TOTAL 0.00 2,556.34 9,837.26 0.00 0.00 1,585.75 1,585.75 13,979.35					10,315.94	7,464.69	3,780.54	and the same of th	
District Attorney	Consumer Affairs				300 2 325				
District Attorney Budget & Trust Review 132.60 0.00 0.00 0.00 0.00 132.60 132.60 132.60 0.00 0.00 0.00 132.60 153.06.17		A Second State of the last of	Commence of the Park Printers and Park Printers and	The second second second second second	0.00	0.00		California Service Services	
District Attorney Budget & Trust Review 132.60 0.00 0.00 0.00 0.00 132.60 0.0		0.00	2,556.34	9,837.26	0.00	0.00	1,080.70	1,000.70	13,979.35
District Attorney Payroll and Personnel Review 1,648.10 3,765.52 4,730.59 3,018.27 5,887.76 6,402.15 15,308.17 25,452.38 District Attorney Miscellaneous Assistance 450.83 44.70 0.00 53.05 53.05 548.58 District Attorney Timekeeping Review 0.00 8,657.55 28,016.06 1,215.95 1,839.47 3,055.42 39,729.03 39,72	•	132.60	0.00	0.00				0.00	132.60
District Attorney Miscellaneous Assistance 450.83 44.70 0.00 0.00 1,215.95 1,839.47 3,055.42 39,729.03 3,0					3,018.27	5,887.75	6,402.15		
Chief Information Office	District Attorney Miscellaneous Assistance	450.83	44.70						548.58
Chief Information Office McAfee Vulnerability Manager Reporting for Audit 0.00 0.00 1,281.07 863.20 863.20 2,144.27 CIO Apple Apps Volume Purchase Program 0.00 0.00 0.00 6,907.48 709.01 7,616.49 7,616.49 Coroner/Medical Examiner Coroner Credit Card Procedures Assistance 2,290.25 4,179.27 1,254.99 863.20 8,097.12 28,144.86 86,156.57 Coroner Management Audit Follow-up Review 28,090.10 17,994.78 11,926.83 11,870.78 8,176.96 8,097.12 28,144.86 86,156.57 Coroner Technical Assistance 179.56 2,079.06 1,256.90 1,870.78 8,176.96 8,097.12 28,144.86 86,156.57 Coroner Technical Assistance 179.56 2,079.06 1,256.90 11,870.78 8,176.96 8,097.12 28,144.86 86,156.57 Coroner Technical Assistance 179.56 2,079.06 1,256.90 11,870.78 8,176.96 8,197.12 28,144.86 86,156.57 Probation 10.00 1					0.040.00			Control of the Contro	
McAfee Vulnerability Manager Reporting for Audit 0.00 0.00 1,281.07 863.20 6,907.48 709.01 7,616.49 1,610.00 7,724.51		2,231.53	12,467.77	32,746.65	3,018.27	7,103.70	8,294.67	18,416.64	65,862.59
CIO Apple Apps Volume Purchase Program TOTAL TOT		0.00	0.00	1,281,07	863,20			863.20	2,144.27
Coroner/Medical Examiner Coroner Credit Card Procedures Assistance 2,290.25 4,179.27 1,254.99 5,100.00 0.00 7,724.51 0.00 7,724.51 0.00 7,724.51 0.00 7,724.51 0.00 7,724.51 0.00 0.00 0.00 3,615.52 0.00 0.00 0.00 0.00 0.00 3,615.52 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>6,907.48</td><td>709.01</td><td></td><td>-</td></td<>						6,907.48	709.01		-
Coroner Credit Card Procedures Assistance 2,290.25 4,179.27 1,254.99 \$1,270.78 \$1,670.78 \$6,097.12 28,144.86 \$6,156.57 Coroner Management Audit Follow-up Review 28,090.10 17,994.78 11,926.83 11,870.78 8,176.96 8,097.12 28,144.86 86,156.57 Coroner Technical Assistance 179.56 2,079.06 1,256.90 11,870.78 8,176.96 8,197.12 28,144.86 86,156.57 Probation TOTAL 30,559.91 24,253.11 14,438.72 11,870.78 8,176.96 8,197.12 28,244.86 97,496.60 Probation Probation Internal Control Plan (ICP) 1,529.85 7,279.05 4,412.38 1,187.72 5 1,187.72 14,409.00 Probation Commitments, Accruals, and Trust Fund Review 54,980.45 43,933.89 49,598.72 23,686.49 9,862.80 13,125.74 46,675.03 195,188.09 Probation Prop A Clerical Svcs at Area Office Amendment #2 979.12 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		0.00	0.00	1,281.07	863.20	6,907.48	709.01	8,479.69	9,760.76
Coroner Management Audit Follow-up Review Coroner Technical Assistance 28,090.10 17,994.78 11,994.78 2,079.06 12,269.00 11,256.90 100.00 100.00 3,615.52 11,870.78 8,176.96 8,097.12 28,244.86 100.00 100.00 3,615.52 86,156.57 100.00 100.00 3,615.52 Probation Probation Internal Control Plan (ICP) 1,529.85 4,980.45 43,933.89 49,598.72 23,686.49 9,862.80 13,125.74 46,675.03 195,188.09 Probation Prop A Clerical Svcs at Area Office Amendment #2 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC Probation Miscellaneous Assistance 3,350.47 4,268.33 41,933.89 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19 1,187.72 14,409.00 14,409.00 195,188.09 195,		2 200 25	4 470 27	4 254 00				0.00	7 704 54
Coroner Technical Assistance 179.56 2,079.06 1,256.90 1,256.90 100.00 100.00 3,615.52 Probation Probation Internal Control Plan (ICP) 1,529.85 7,279.05 4,412.38 1,187.72 1,187.72 1,187.72 14,409.00 Probation Prop A Clerical Svcs at Area Office Amendment #2 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC Probation Miscellaneous Assistance 60,378.58 3,773.60 6,483.29 693.68 106.10 636.48 1,436.26 72,071.73 Probation Miscellaneous Assistance 3,350.47 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19				•	11 870 78	8 176 96	8 097 12		
Probation TOTAL 30,559.91 24,253.11 14,438.72 11,870.78 8,176.96 8,197.12 28,244.86 97,496.60 Probation Probation Internal Control Plan (ICP) 1,529.85 7,279.05 4,412.38 1,187.72					11,070.70	0,110.50			-
Probation Internal Control Plan (ICP) 1,529.85 7,279.05 4,412.38 1,187.72 1,187.72 1,187.72 1,480.00 Probation Commitments, Accruals, and Trust Fund Review 54,980.45 43,933.89 49,598.72 23,686.49 9,862.80 13,125.74 46,675.03 195,188.09 Probation Prop A Clerical Svcs at Area Office Amendment #2 979.12 0.00 0.00 0.00 0.00 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 60,378.58 3,773.60 6,483.29 693.68 106.10 636.48 1,436.26 72,071.73 Probation Miscellaneous Assistance 3,350.47 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19				the second secon	11,870.78	8,176.96		Control of the local division in the last of the last	
Probation Commitments, Accruals, and Trust Fund Review 54,980.45 43,933.89 49,598.72 23,686.49 9,862.80 13,125.74 46,675.03 195,188.09 Probation Prop A Clerical Svcs at Area Office Amendment #2 979.12 0.00 0.00 0.00 0.00 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 60,378.58 3,773.60 6,483.29 693.68 106.10 636.48 1,436.26 72,071.73 Probation Miscellaneous Assistance 3,350.47 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19		4 500 0-		4 / 10 0=	4 400 0-			4 407 75	44 *** **
Probation Prop A Clerical Svcs at Area Office Amendment #2 979.12 0.00 0.00 979.12 0.00 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 60,378.58 3,773.60 6,483.29 693.68 106.10 636.48 1,436.26 72,071.73 Probation Miscellaneous Assistance 3,350.47 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19	• • •					0 060 00	12 12F 74		
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 60,378.58 3,773.60 6,483.29 693.68 106.10 636.48 1,436.26 72,071.73 Probation Miscellaneous Assistance 3,350.47 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19	· · ·				23,080.49	9,002.80	13,125.74		
Probation Miscellaneous Assistance 3,350.47 4,268.33 6,068.65 373.47 1,668.28 1,811.99 3,853.74 17,541.19	·				693.68	106.10	636.48		
TOTAL 121,218.47 59,254.87 66,563.04 25,941.36 12,301.89 14,909.60 53,152.75 300,189.13	•								
	TOTAL	121,218.47	59,254.87	66,563.04	25,941.36	12,301.89	14,909.50	53,152.75	300,189.13

AUDITOR-CONTROLLER FY 2012-13 Audit Costs for NCC-General Fund Departments

					4th Quarter			
Dept Audit / Assistance Provided	1st Qtr.	2nd Qtr.	3rd Qtr.	ABB 2010			4th Qtr.	FY 2012-13
Annual Control of the Control of	Total	Total	Total	APR 2013	MAY 2013	JUN 2013	Total	Total
Public Defender								
Public Defender Miscellaneous Assistance	0.00	0.00	0.00	26.52			26.52	26.52
Public Defender Payroll Review Follow-up	0.00	0.00	0.00	638.63			638.63	638.63
Public Defender Payroll Personnel Follow-up	0.00	0.00	0.00	4,364.92	12,070.50	19,593.10	36,028.52	36,028.52
TOTAL	0.00	0.00	0.00	5,030.07	12,070.50	19,593.10	36,693.67	36,693.67
Parks and Recreation								
Parks Commitments, Accruals, and Trust Fund Review	2,814.04	1,877.83	6,819.07	1,169.08	1,255.26	3,442.38	5,866.72	17,377.66
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46	0.00	0.00				0.00	173.46
Parks eCAPS Procurement Internal Control Plan (ICP)	0.00	0.00	4,551.62				0.00	4,551.62
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	212.16	5,008.99	5,717.21	2,823.21	3,868.85	625.89	7,317.95	18,256.31
Parks Technical Assistance Parks Prop A Maintenance Services	6,672.65 0.00	9,692.24	2,310.83	11,437.21	(4,285.30)	(3,734.11)	3,417.80	22,093.52
Parks Prop A Maintenance Services Parks Voyager Card Review	0.00	13,671.76	36,804.51 0.00	4,006.50	4,678.94 20,018.16	110.22 25,427.08	8,795.66 45,445.24	59,271.93 45,445.24
TOTAL	9,872.31	30,250.82	56,203.24	19,436.00	25,635.91	25,871.46	70,843.37	167,169.74
Regional Planning	0,072.01	30,200.02	943,603,60	10,400.00	20,000.01	20,071.40	10,040,01	107,100.14
RP Commitments, Accruals, and Trust Fund Review	3,117.46	0.00	0.00				0.00	3,117.46
RP Coastal Improvement Fund Review	10,553.78	3,089.28	1,102.02		1,685.64	914.20	2,599.84	17,344.92
RP Miscellaneous Assistance	1,358.82	73.48	4,317.96	183.70	269.35	906.06	1,359.11	7,109.37
RP POS Credit Card Procedures	0.00	0.00	5,188.07	2,742,40	2,395.25	1,112.10	6,249.75	11,437.82
TOTAL	15,030.06	3,162.76	10,608.05	2,926.10	4,350.24	2,932.36	10,208.70	39,009.57
Registrar-Recorder								
RR/CC Operations Review	3,825.27	0.00	2,240.67	1,553.86	894.09	2,985.23	5,433.18	11,499.12
RR/CC Revolving Change Fund Request	0.00	0.00	0.00	26.52			26.52	26.52
RR/CC NSF Check	0.00	0.00	0.00	26.52			26.52	26.52
RR/CC Parking Reimbursement	1,425.63	541.37	0.00	26.52	4 5 4 5 6 5	0.047.75	26.52	1,993.52
RR/CC Miscellaneous Assistance	1,615.70	618.91	627.10	110.19	1,542.80	3,817.75	5,470.74	8,332.45
RR/CC Truncation Fee Special Fund Review	0.00	0.00	5,465.63	24,606.72	17,396.43	5,538.85 12,341.83	47,542.00 58,525.48	53,007.63 74,885.76
TOTAL Sheriff's	6,866.60	1,160.28	8,333.40	26,350.33	19,833.32	12,341.03	00,020.40	74,000.70
Sheriff's Department Budget Review	373.41	0.00	1,588.65	2,470.78		420.00	2,890.78	4,852.84
Sheriff's Second Quarter Overtime Monitoring	0.00	0.00	730.42	26.52		120.00	26.52	756.94
Sheriff's Accounts Receivable Review	5,625.82	0.00	0.00	530.39	5,206.73	3,305.60	9,042.72	14,668.54
Sheriff's Cal Card ICP	0.00	0.00	0.00	26.52	0,200.70	-,	26.52	26.52
Sheriff's Inmate Trust Credit Card Acceptance ICP	0.00	0.00	0.00	26.52			26.52	26.52
Sheriff's 3rd Quarter Overtime Monitoring	4,561.77	53.05	0.00				0.00	4,614.82
Sheriff's Fixed Assets and Inventory Review	70,579.22	55,289.21	3,224.95	2,629.24	4,632.55	5,817.02	13,078.81	142,172.19
Sheriff's Miscellaneous Assistance	1,028.55	1,529.88	2,210.81	1,165.77	1,082.93	1,003.99	3,252.69	8,021.93
Sheriff's Bulletproof Vest Sales Review	0.00	5,720.51	946.84				0.00	6,667.35
Sheriff's Billing Rates Board Inquiry	0.00	0.00	6,315.34		4,554.79		4,554.79	10,870.13
Sheriff's FY 2013-14 LECC Billing Rates Review	0.00	0.00	16,806.08	1,404.50			1,404.50	18,210.58
Sheriff's Unincorporated Area Patrol - Report to Department	0.00	0.00	0.00	4,992.44		(5.00.00)	4,992.44	4,992.44
TOTAL	82,168.77	62,592.65	31,823.09	19,291.73	27,505.28	(7,500.72)	39,296.29	215,880.80
Treasurer and Tax Collector	0.00	0.00	240.24				0.00	318.24
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	0.00 293.88	0.00 1,803.30	318.24 477.36				0.00	2,574.54
TTC Trust Funds Review	1,517.13	0.00	6,103.23	734.64	178.82	918.35	1,831.81	9,452.17
TTC Payroll and Personnel Review	899.09	2,698.41	3,000.03	268.23	2,174.92	910.33	2,443.15	9,040.68
Redemption Review FY 2009-11 Statement of Work WO#7-97 TTC Redemption F/C Audit	1,897.24	1,101.62	424.32	53.05	2,174.32	106.08	159.13	3,582.31
TTC Technical Miscellaneous	389.11	0.00	0.00	33.03		100.00	0.00	389.11
TTC Electronic Check Deposit	0.00	0.00	4,371.14				0.00	4,371.14
TTC Request for Waiver - NSF Checks by Certified Mail	0.00	0.00	0.00	2,057.03			2,057.03	2,057.03
TOTAL	4,996.45	5,603.33	14,694.32	3,112.95	2,353.74	1,024.43	6,491.12	31,785.22
Multiple Departments	- INTERCORPER					,		
Internal Control Certification Program Monitoring Technical	8 DEC 20	E 545 05	240.02	255 24	159.13		424.34	13,117.10
Assistance Multiple Depts.	6,859.28	5,515.25	318.23	265,21	159.13		424.34	13,117.10
Audit Recommendation Follow-up as of 12/31/11	2,859.62	1,803.31	0.00	106.08			106.08	4,769.0
Internal Control Certification Program Monitoring, Follow-up,	0.00	2,107.68	9,455.88	7,262.17	4,559.90	4,604.53	16,426.60	27,990.16
and Technical Assistance Multiple Depts.			•					
Audit Recommendation Follow-up as of 12/31/12	0.00	571.25	9,334.77	4,402.21	1,325.99	1,325.97	7,054.17	16,960.1
IT Risk Assessment FY 12-13	0.00	0.00	0.00	4,811.33	1,411.75	1,449.93	7,673.01	7,673.0
eCAPS Data Analysis Preliminary Review	0.00	0.00	0.00	2,277.43		142.34	2,419.77	2,419.77 4,518.08
Audit Reco Follow-up Framework and Risk Assessment	0.00	0.00	0.00	40 404 40	7 450 77	4,518.08	4,518.08	
TOTAL	9,718.90	9,997.49	19,108.88	19,124.43	7,456.77	12,040.85	38,622.05	77,447.32
TOTAL AUDIT COOTS FOR MAS OFFICE AT FILES SERVE	404 004 00	220 022 00	204 202 00	105 000 00	150 124 00	122 000 00	466 049 00	1 660 200 00
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	484,994.23	338,923.86	381,363.86	100,020.22	156,121.00	133,000.00	400,010.00	1,660,300.03

AUDITOR-CONTROLLER FY 2012-13

Audit Costs for NCC-General Fund Departments

Dept Audit / Assistance Provided	3	FY 2012-13 Total
Animal Care & Control		
Miscellaneous Assistance	6,065.81	
AC&C Credit Card Procedures Assistance	7,342.09	
AC&C Revised Credit Card Internal Control Plan (ICP)	TOTAL	6,493.72 19,901.62
Chief Executive Office	IOIAL	19,901.02
Policy Roundtable for Child Care Sunset Review		7,908.80
Labor Management Advisory Committee Sunset Review		7,242.74
Review of Board Policy 4.050		26.52
Quality and Productivity Commission Sunset Review		808.18
CEO Miscellaneous		6,230.07
CEO Risk Management Review	D .	2,301.38
SoCal Gas & SoCal Edison Franchise Ordinance Wordin CEO Payroll & Personnel Review	ng Review	11,574.74 856.78
CEO Auto & General Liability Management Services Pro	nΔ	20,796.19
CEO Workers' Compensation Claims TPA Prop A	ρ Λ	13,110.42
	TOTAL	70,855.82
Assessor		
Assessor eCAPS Procurement Internal Control Plan (ICF	P)	2,676.84
Assessor Secured Property Tax System Review		311,787.53
Assessor Technical Assistance	TOTAL	4,807.89
Agricultural Commissioner/Weights & Measures	TOTAL	319,272.26
ACWM CALCARDS Internal Control Plan (ICP)		7,847.02
ACWM Technical Assistance		5,169.02
	TOTAL	13,016.04
Beaches & Harbors		
Beaches & Harbors Technical Assistance		7,605.88
D 1.60	TOTAL	7,605.88
Board of Supervisors BOS Procurement Review		4 405 00
Commission for Children & Families Sunset Review		1,485.30 2,607.70
Historical Landmarks and Records Commission Sunset F	Review	8,207.29
Commission on Insurance Sunset Review	1011011	6,199.44
Revolving Fund Review 2010-11		5,503.89
Third Party Liability Letters 2010-11		955.15
Sunset Review for Sybil Brand Comm Institutional Inspec	ctions	18,536.55
Sunset Review Miscellaneous		23,396.03
BOS Miscellaneous		9,800.74
Revolving Fund Review 2011-12 Arts Commission Sunset Review		8,776.55 14,019.26
With Colliniasion Chilser I/CAICM	TOTAL	99,487.90
Consumer Affairs	IOIAL	00,401.30
Consumer Affairs Advisory Commission Sunset Review		13,979.35
	TOTAL	13,979.35

AUDITOR-CONTROLLER FY 2012-13

Audit Costs for NCC-General Fund Departments

Dept Audit / Assistance Provided	FY 2012-13 Total
District Attorney	
District Attorney Budget & Trust Review	132.60
District Attorney Payroll and Personnel Review	25,452.38
District Attorney Miscellaneous Assistance	548.58
District Attorney Timekeeping Review TOTAL	39,729.03
Chief Information Office	65,862.59
McAfee Vulnerability Manager Reporting for Audit	2,144.27
CIO Apple Apps Volume Purchase Program	7,616.49
TOTAL	9,760.76
Coroner/Medical Examiner	0,1 0011 0
Coroner Credit Card Procedures Assistance	7,724.51
Coroner Management Audit Follow-up Review	86,156.57
Coroner Technical Assistance	3,615.52
TOTAL	97,496.60
Probation	
Probation Internal Control Plan (ICP)	14,409.00
Probation Commitments, Accruals, and Trust Fund Review	19 <mark>5,188.</mark> 09
Probation Prop A Clerical Svcs at Area Office Amendment #2	979.12
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC	72,071.73
Probation Miscellaneous Assistance	17,541.19
TOTAL	300,189.13
Public Defender	26.52
Public Defender Miscellaneous Assistance	638.63
Public Defender Payroll Review Follow-up Public Defender Payroll Personnel Follow-up	36,028.52
TOTAL	36,693.67
Parks and Recreation	00,000101
Parks Commitments, Accruals, and Trust Fund Review	17,377.66
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46
Parks eCAPS Procurement Internal Control Plan (ICP)	4,551.62
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	18,256.31
Parks Technical Assistance	22,093.52
Parks Prop A Maintenance Services	59,271.93
Parks Voyager Card Review	45,445.24
TOTAL	167,169.74
Regional Planning	
RP Commitments, Accruals, and Trust Fund Review	3,117.46
RP Coastal Improvement Fund Review	17,344.92
RP Miscellaneous Assistance	7,109.37
RP POS Credit Card Procedures	11,437.82
TOTAL	39,009.57

AUDITOR-CONTROLLER FY 2012-13 Audit Costs for NCC-General Fund Departments

Dept Audit / Assistance Provided	FY 2012-13 Total
Registrar-Recorder	
RR/CC Operations Review	11, <mark>499.12</mark>
RR/CC Revolving Change Fund Request	26.52
RR/CC NSF Check	26.52
RR/CC Parking Reimbursement	1,993.52
RR/CC Miscellaneous Assistance	8,332.45
RR/CC Truncation Fee Special Fund Review	53,007.63
TOTAL	74,885.76
Sheriff's	
Sheriff's Department Budget Review	4,852.84
Sheriff's Second Quarter Overtime Monitoring	756.94
Sheriff's Accounts Receivable Review	14,668.54
Sheriff's Cal Card ICP	26.52
Sheriff's Inmate Trust Credit Card Acceptance ICP	26.52
Sheriff's 3rd Quarter Overtime Monitoring	4,614.82
Sheriff's Fixed Assets and Inventory Review	142,172.19
Sheriff's Miscellaneous Assistance	8,021.93
Sheriff's Bulletproof Vest Sales Review	6,667.35
Sheriff's Billing Rates Board Inquiry	10,870.13
Sheriff's FY 2013-14 LECC BIlling Rates Review	18,210.58
Sheriff's Unincorporated Area Patrol - Report to Department	4,992.44
TOTAL	215,880.80
Treasurer and Tax Collector	
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	318.24
TTC Trust Funds Review	2,574.54
TTC Payroll and Personnel Review	9,452.17
Redemption Review FY 2009-11 Statement of Work	9,040.68
WO#7-97 TTC Redemption F/C Audit	3,582.31
TTC Technical Miscellaneous	389.11
TTC Electronic Check Deposit	4,371.14
TTC Request for Waiver - NSF Checks by Certified Mail	2,057.03
TOTAL	31,785.22
Multiple Departments	
Internal Control Certification Program Monitoring Technical	13,117.10
Assistance Multiple Depts.	
Audit Recommendation Follow-up as of 12/31/11	4,769.01
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	27,990.16
Audit Recommendation Follow-up as of 12/31/12	16,960.1 <mark>9</mark>
IT Risk Assessment FY 12-13	7,673.01
eCAPS Data Analysis Preliminary Review	2,419.77
Audit Reco Follow-up Framework and Risk Assessment	4,518.08
TOTAL	77,447.32
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	1,660,300.03